



STATE OF WEST VIRGINIA  
Department of Revenue  
State Tax Department

COPY

Joe Manchin III  
Governor

Christopher G. Morris  
State Tax Commissioner

WEST VIRGINIA STATE TAX DEPARTMENT  
ADMINISTRATIVE NOTICE 2009-19

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OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**SUBJECT: Collection Agencies- Disclosure of certain information by the State Tax Commissioner under the West Virginia Freedom of Information Act, the West Virginia Tax Procedure and Administration Act, and the West Virginia Collection Agency Act.** In accordance with the provisions of Section 11-10-5d(l) of the West Virginia Code, it is the determination and finding of the West Virginia Tax Commissioner that, enforcement of the tax laws administered under the West Virginia Tax Procedure and Administration Act, Chapter 11, Article 10 of the West Virginia Code, will be facilitated and enhanced by disclosure of the names and addresses of persons, organizations or businesses that are licensed as collection agencies under West Virginia Code Chapter 47, Article 16, of the West Virginia Code.

Upon submission of a properly completed and executed Freedom Of Information Act request, in conformity with Chapter 29B, Article 1 of the West Virginia Code, the West Virginia Tax Department will disclose the names and addresses of persons, organizations or businesses that are licensed collection agencies under the West Virginia Collection Agency Act, Chapter 47, Article 16 of the West Virginia Code.

If so specified in such Freedom of Information Act request, the West Virginia Tax Department will provide to the requesting party a copy of the licensed collection agency's continuing surety bond filed with the Tax Department in accordance with the West Virginia Collection Agency Act.

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Christopher G. Morris  
State Tax Commissioner  
West Virginia State Tax Department

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